



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
P.O. BOX 145030 • SALT LAKE CITY, UTAH 84114-5030 • (801) 538-1029

NOTICE OF BILL RETURNED TO RULES COMMITTEE

February 17, 2015

Mr. Speaker:

The Revenue and Taxation Committee has returned **H.B. 196**, WILDFIRE MITIGATION AMENDMENTS, by Representative J. Briscoe, to the Rules Committee for interim study with the following amendments:

1. *Page 3, Lines 70 through 73:*

- 70 ~~{(4) In the case of real property owned as tenants in common, a tax credit~~
~~under this~~
71 ~~section may only be claimed by one of the owners of the property.}~~
72 ~~{(5)}~~ (4) A tax credit under this section may not be carried forward or
carried back.
73 ~~{(6)}~~ (5) (a) On or before October 1, 2017, the Revenue and Taxation
Interim Committee

2. *Page 4, Lines 113 through 115:*

- 113 (2) (a) If a landowner performs wildfire mitigation measures on property within
a qualified
114 wildfire mitigation area in compliance with this section, the landowner may apply to the
115 division for a wildfire mitigation tax credit certificate.

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HB0196

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(b) Regardless of any shared or joint ownership of the property described in this Subsection (2), the division may only accept an application for a wildfire mitigation tax credit certificate from one landowner of that property.

Respectfully,

Daniel McCay
Committee Chair

Voting: 9-0-4

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